

## LGL-001 Power of Attorney

### Part I: Taxpayer(s) Giving a Power of Attorney to Another Person

Taxpayer's Name			Social Security Number
Spouse's Name (Personal income tax or individual use tax only)			Social Security Number
Mailing Address			Connecticut Tax Registration Number
City	State	ZIP Code	Federal Employer ID Number

Taxpayer is: (Check box)

<input type="checkbox"/> Corporation	<input type="checkbox"/> Partnership	<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Trust (other than a business trust)	<input type="checkbox"/> Estate
<input type="checkbox"/> Individual	<input type="checkbox"/> Limited Liability Company	<input type="checkbox"/> Business Trust	<input type="checkbox"/> Other (specify)	

### Part II: Declaration of the Person Giving Power of Attorney to the Person(s) Named in Part III

See instructions for who may execute this power of attorney and required documentation. This power of attorney revokes all previous powers of attorney on file with the Department of Revenue Services (DRS) for the same tax matters and years or periods covered by this power of attorney.

**Declaration:** I am the taxpayer identified in Part I, or if I am not the taxpayer identified in Part I, I have been authorized by the taxpayer to execute this power of attorney on behalf of the taxpayer and I am permitted by the instructions on this Form LGL-001 to execute this power of attorney. I declare under penalty of law that I have examined this document (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both.

Print Name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

### Part III: Power of Attorney Given To

The taxpayer(s) named above appoints the following individual(s) as attorney(s)-in-fact to represent the taxpayer(s) before DRS for the following tax matters. Specify all tax types and periods affected. Use the date of death for succession and estate taxes.

Name	Address	Telephone Number
Type of Tax (Corporation Business Tax, Admissions Tax, etc.)	Year(s) or Period(s)	

### Part IV: Powers Given

Any of the attorney(s)-in-fact are authorized, subject to revocation, to receive confidential information and to perform on behalf of the taxpayer(s) the following acts for the tax matters described above. The authority does not include the power to sign certain returns unless specifically stated below.

#### Check the boxes for the powers given:

	Authorized Signature	Spouse's Signature
<input type="checkbox"/> To receive, but not to endorse and collect, checks (made payable to the taxpayer mentioned above) in payment of any refund of Connecticut taxes, penalties, or interest.	_____	_____
<input type="checkbox"/> To execute waivers (including offers of waivers) of restrictions on assessment or collection of deficiencies in tax and waivers of notice of disallowance of a claim for credit or refund.	_____	_____
<input type="checkbox"/> To execute or terminate consents extending the statutory period for assessment or collection of tax.	_____	_____
<input type="checkbox"/> To execute closing agreements under Conn. Gen. Stat. §12-2e.	_____	_____
<input type="checkbox"/> To delegate authority or to substitute another representative.	_____	_____
<input type="checkbox"/> To represent the taxpayer(s) named above before DRS.	_____	_____
<input type="checkbox"/> To request tax returns or tax return information. (Must submit with LGL-002.)	_____	_____
<input type="checkbox"/> To sign returns (See instructions.) _____	_____	_____

### Part V: Declaration of Person Receiving Power of Attorney

I declare under penalty of law that I have examined this document (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Signature

Title

Date

## Instructions

Use **LGL-001**, *Power of Attorney*, to authorize one or more individuals to represent you before DRS. Your authorization allows your representative(s) to receive and inspect confidential tax information and to act on your behalf in matters before DRS.

DRS will continue to send all mailings, such as billing notices, directly to the taxpayer and not to the person designated as power of attorney.

### Part I: Taxpayer(s) Giving a Power of Attorney to Another Person

Provide the taxpayer's name and address and either your Social Security Number (SSN) or Connecticut Tax Registration Number and Federal Employer Identification Number. If you are a sole proprietor, enter your name and SSN. Do not enter your trade name. Do not use your representative's address as your own. **Your spouse's name is not required except for joint personal income tax or individual use tax returns.** If you are filing a joint personal income tax return and you and your spouse have the same representative(s), include your spouse's name and SSN in the space provided. Otherwise, each spouse must file a separate LGL-001.

Check the box that describes the taxpayer.

### Part II: Declaration of the Person Giving Power of Attorney to the Person(s) Named in Part III

Any person giving a power of attorney to another person(s) must sign this declaration and attach the requested documentation to support the status that entitles you to give this power of attorney.

#### Who may execute this power of attorney?

- Any individual if the request is for an income tax return filed by that individual (or filed by that individual and his or her spouse if the request is for a joint income tax return);  
Conn. Agencies Regs. §12-725-1(b) allows an agent, or a fiduciary charged with the care of the person or property of the taxpayer, to make and sign a return only when illness, absence, minority, or other good cause prevents the person required or permitted to make or file a Connecticut income tax return from doing so. You **must** state a reason why the taxpayer cannot sign the return.
- A limited liability company (LLC) member if the taxpayer is an LLC and has no manager; or a manager if the taxpayer is an LLC and has managers (Attach a copy of the articles of organization or operating agreement. If the member or manager is a corporation or partnership, refer to the rules listed below for these entities.);
- The sole proprietor if the taxpayer is a sole proprietorship;
- A general partner if the taxpayer is a partnership or a limited partnership (Attach a copy of the partnership agreement.);
- The administrator or executor if the taxpayer is an estate (Attach a copy of the certificate of appointment.);
- The trustee if the taxpayer is a trust (Attach a copy of the trust agreement.);

- If the taxpayer is a corporation, a principal officer or corporate officer who has legal authority to bind the corporation; any person who is designated by the board of directors or other governing body of the corporation; any officer or employee of the corporation upon written request signed by a principal officer of the corporation and attested to by the secretary or other officer of the corporation; or any other person who is authorized to receive or inspect the corporation's return or return information under I.R.C. §6103(e)(1)(D);
- The successor, receiver, guarantor, or any assignee of the taxpayer (Attach a copy of the agreement, assignment, or guaranty.); **or**
- The authorized representative of any of the above (Attach power of attorney.).

### Part III: Power of Attorney Given To

Provide the name, address, and telephone number of the person(s) designated by you to be your attorney(s)-in-fact.

Enter the tax type and the tax periods or tax years that are the subject of this power of attorney. Be specific about the type of tax at issue. Please refer to the following examples:

- Withholding tax
- Income tax
- Sales and use taxes
- Corporation business tax
- Admissions and dues tax
- Estate tax
- Gift tax
- Motor vehicle fuels tax
- Gross earnings tax (petroleum, gas, hospital, community antenna)
- Cigarette tax distributor
- Individual use tax

The terms **years** and **periods** can indicate various time frames. For example, a **tax year** may be a calendar year of 1/1/04 through 12/31/04 or a fiscal year of 7/1/03 through 6/30/04 for corporation tax. A **tax period** may have one or more monthly or quarterly periods. For example, a sales and use tax period of 1/1/02 through 12/31/04 may contain 36 monthly or 12 quarterly periods. Please be specific.

### Part IV: Powers Given

As the person giving the power of attorney in Part II, you must check the box in Part IV and also sign in the space provided for **each** act you are granting your attorney-in-fact to perform in matters before DRS. **You or the authorized representative listed in Part II** (for example, a principal officer in the case of a corporation) **must sign** the form in the space provided confirming each act your attorney-in-fact will perform. If a tax matter concerns a joint return, **both** husband and wife must sign in the space provided if they wish the same representative(s).

### Part V: Declaration of Person Receiving Power of Attorney

This section must be signed by the person **receiving the power of attorney** in Part III.